



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
ENTI SHTETËROR I REVIZIONIT
STATE AUDIT OFFICE

Final Audit Report Abstract

Key Entities Covered by the Audit Report

Supreme Court of the Republic of North Macedonia

Audit Subject

Audit of financial statements together with compliance audit

Audit Objective

To obtain reasonable assurance about whether financial statements are free from material misstatement, and whether activities, financial transactions and information contained in the financial statements comply with legal regulations

Key Conditions Identified

- not adopted new Rules of Procedure and Work Program of the Supreme Court;
- not established working body for court case management;
- not adopted Rulebook on the manner of functioning of AKMIS information system;
- need of recruiting members of the judicial police.

Audit Opinion*



We expressed unqualified opinion on the reality and objectivity of financial statements and qualified opinion on the compliance of financial transactions with relevant legal regulations, guidelines and policies in place.

Key Recommendations

- to adopt new Rules of Procedure and Work Program of the Supreme Court;
- to establish working body for court case management;
- to adopt Rulebook on the manner of functioning of AKMIS information system; and
- to provide the required number of members of the judicial police.

Key Systemic Weaknesses

To reconsider the legal provision on financing election campaign with funds from the regular account. To clarify financing of the election process with donations from a political party, with regard to individual and total limit of funds. To amend bylaws that regulate the accounting of non-profit organizations and the manner of payment and recording membership fees as source of funding.

Comments on Draft Audit Report

We have not received comments on the Draft Report of the Authorized State Auditor.

Response on Draft Audit Report Comments

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*  unqualified  qualified  adverse  disclaimer of opinion